

# The Accounting Historians Notebook

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## Academy members produce CPA history video

Academy of Accounting Historians

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- amended. Alabama law requires three citizens of Alabama to be directors. Gary moved that Bill Samson replace Paul Garner as director. This motion was approved. A resolution approving this action was signed by the trustees present.
12. Jeanette Sanfilippo reported that her Public Relations Committee had raised over \$800 at the meeting's silent book auction.
  13. Finley Graves reported on new monographs.
  14. Gary Previts had a model agreement for the research centers drafted, but felt that the discussion best be tabled until the April meeting.
  15. Dale Flesher reported that the Research Center at Ole Miss would be receiving a donation of more than 1,000 books of historical significance to accounting. He proposed that the Academy's collection be named "The Peter McMickle Library" as a gesture of appreciation for this very valuable donation. This motion was approved.
  16. Dick Vangermeersch contributed \$5,000 to an endowment in the memory of D.D. Ray, Dick's mentor at the University of Florida. This endowment is to enable research centers to reimburse scholars for travel to use the research centers' collections.
  17. Elliott Slocum, director of the Academy's research center at Georgia State moved to appoint Kumar Sivakumar and Ram Sriram as associate directors of the Center. Al Roberts, in honor of his contribution to the Center, would become director emeritus. This motion was approved.
  18. Ross Tondkar, 1997 president, discussed membership recruitment activities.
  19. President Cook thanked all officers and trustees for their work during the year. The meeting was adjourned at 4:15 by Doris Cook.



## ACADEMY MEMBERS PRODUCE CPA HISTORY VIDEO

Three Academy members, Gary John Previts (Case Western Reserve University), Dale L. Flesher (The University of Mississippi), and Paul J. Miranti (Rutgers University) have scripted and co-produced a video on the history of the CPA profession in the USA. The 32-minute video, entitled *The First Century of the CPA*, premiered in December 1996 to correspond to the centennial of the first CPA examination in America. The three Academy members scripted the program and produced it on behalf of the American Institute of Certified Public Accountants (AICPA).

The video outlines the history of the professionalization of public accounting in America with emphasis on the laws that facilitated the profession's growth and the

individuals who made accountancy what it is today. Through the use of rare photographs and film footage, the video takes the viewer to the floor of the 1896 New York State Senate as it debated the country's first CPA law, charts the rapid rise of the new profession as the nation entered the roaring 1920s, traces the events of the turbulent 1930s and the unprecedented growth during the post World War II period. At the end, the information needs of the new millennium are addressed. Flesher stated that once the script was written, the real challenge was finding pictures and films to accompany the script. Fortunately, the three producers had an extensive collection of historical materials among them, and knowledge of the whereabouts of even more. Both

the New York City Public Library and Library of Congress provided visual materials used in the video.

Flesher, Miranti, and Previts were selected for the project because of their extensive backgrounds in accounting history research. All three have individually authored numerous articles and books on accounting history topics. Both Previts and Flesher are past presidents of the Academy.

The video was accompanied by an arti-

cle in the October 1996 issue of the *Journal of Accountancy*. Copies of the video are being distributed to every university in the USA for showing in financial accounting and auditing courses. All state societies of CPAs are receiving copies for use at professional programs and meetings. Individual copies are available for \$18 from the AICPA (Item No. 872519CLA12, Order Department—CLA 12, P.O. Box 2209, Jersey City, NJ 07303-2209).



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